

ALLEGHENY UNIVERSITY HOSPITALS
 EAST FALLS - EPPI
 SUMMARY OF RESERVES FOR BAD DEBTS
 #1204100-95001210
 6/30/96 PBC

08-Oct-98
 11:41 AM

MONTH	BEGINNING BALANCE	WRITE-OFFS	RECOVERIES	OTHER	PROVISIONS	ENDING BALANCE	CALCULATED RESERVE AMT	VARIANCE (OVER)/UNDER
COMPARATIVE DATA:								
FYE 6/30/93 BAL:						(587,352)	(587,352)	0
FYE 6/30/94 BAL:						(782,352)	(782,352)	0
FYE 6/30/95 BAL:						(852,051)	(852,051)	0
JULY	(\$852,051)				(\$13,367)	(\$865,418)	(\$794,005)	(\$71,413)
AUGUST	(865,418)				(1,831)	(867,249)	(733,199)	(134,050)
SEPTEMBER	(867,249)				(15,063)	(882,312)	(777,885)	(104,427)
OCTOBER	(882,312)				(15,904)	(898,216)	(894,635)	(3,581)
NOVEMBER	(898,216)				(16,256)	(914,472)	(881,005)	(33,467)
DECEMBER	(914,472)		8		(15,738)	(930,202)	(1,051,252)	121,050
JANUARY	(930,202)		9		(17,032)	(947,225)	(1,074,852)	127,627
FEBRUARY	(947,225)				(14,783)	(962,008)	(1,264,419)	302,411
MARCH	(962,008)				(16,442)	(978,450)	(1,410,384)	431,934
APRIL	(978,450)	548,422			(16,094)	(446,121)	(964,287)	518,166
MAY	(446,121)			(1,432)	(16,629)	(464,182)	(1,286,948)	822,766
JUNE	(464,182)			816	(15,550)	(478,916)	(1,214,576)	735,660
TOTAL	(\$852,051)	\$548,440		(\$616)	\$0 (\$174,689)	(\$478,916)	(\$1,214,576)	\$735,660
							53-156	

CL 001202

ALLEGHENY UNIVERSITY HOSPITALS
EAST FALLS (formerly MCC) - OUTPATIENT
SUMMARY OF RESERVES FOR BAD DEBTS
#1204200-95000210

MONTH	BEGINNING BALANCE	WRITE-OFFS	PHARMACY ADJUST	RECOVERIES	PROVISIONS	ENDING BALANCE	ADJ. ENDING BALANCE	CALCULATED RESERVE AMT	VARIANCE (OVER/UNDER)
COMPARATIVE DATA:									
FYE 6/30/93 BAL:						(2,039,824)	(2,039,824)	(2,039,824)	0
FYE 6/30/94 BAL:						(1,967,799)	(1,967,799)	(1,967,799)	0
FYE 6/30/95 BAL:						(2,192,780)	(2,192,780)	(2,210,862)	18,082
JULY	(\$2,192,780)	\$708,544		(\$34,811)	(\$702,675)	(\$2,221,721)	(\$2,221,721)	(\$2,113,505)	(\$108,216)
AUGUST	(2,221,721)	652,893		(28,921)	(850,032)	(2,447,781)	(2,447,781)	(2,399,044)	(48,737)
SEPTEMBER	(2,447,781)	743,192		(62,952)	(774,381)	(2,541,922)	(2,541,922)	(2,487,712)	(54,210)
OCTOBER	(2,541,922)	941,004		(55,059)	(606,034)	(2,262,010)	(2,262,010)	(2,454,876)	192,866
NOVEMBER	(2,262,010)	632,560		(45,716)	(869,286)	(2,544,453)	(2,544,453)	(2,316,762)	(227,691)
DECEMBER	(2,544,453)	838,226		(30,633)	(692,784)	(2,429,643)	(2,429,643)	(2,515,949)	86,306
JANUARY	(2,429,643)	648,521		(27,536)	(683,405)	(2,492,064)	(2,492,064)	(2,749,576)	257,512
FEBRUARY	(2,492,064)	491,741		(21,549)	(757,532)	(2,779,403)	(2,779,403)	(2,163,827)	(615,576)
MARCH	(2,779,403)	119,167		(36,124)	(860,939)	(3,557,300)	(3,557,300)	(2,547,445)	(1,009,855)
APRIL	(3,557,300)	446,158		(26,947)	(834,579)	(3,972,667)	(3,972,667)	(2,480,209)	(1,492,458)
MAY	(3,972,667)	351,802		(30,501)	(894,445)	(4,545,811)	(4,545,811)	(2,361,519)	(2,184,292)
JUNE	(4,545,811)	446,957		(24,215)	964,635	(3,158,435)	(3,158,435)	(2,467,604)	(690,831)
SUB-TOTAL	(2,192,780)	7,020,766	0	(424,963)	(7,561,457)	(3,158,435)	(3,158,435)	(2,467,604)	(690,831)
ACCUAL RESERVE					0	0	0		
TOTAL	(\$2,192,780)	\$7,020,766	\$0	(\$424,963)	(\$7,561,457)	(\$3,158,435)	(\$3,158,435)	(\$2,467,604)	(\$690,831)

CL 001203

EXHIBIT 4390

AHERF
06/30/96

Working Paper Name: Delaware Valley Inpatient Days in A/R Analysis- 6/30/96
Working Paper Reference: 0025-505
Working Paper Type: OLE

Delaware Valley
Inpatient Days in A/R
06/30/96

☒ **Completed**

Completed By: Brian W. Christian **Date:** 09/18/96 05:54:32 PM
Last Modified By: Mark D. Kirstein **Date:** 10/03/96 12:27:56 AM

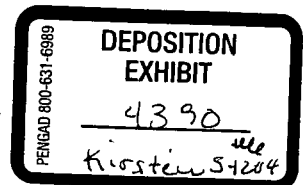
☐ **Reviewed**

Mark D. Kirstein

☐ **Mark for Deletion**

Modification History:

Brian W. Christian



CL 004228

EXHIBIT 4391

AHERF
06/30/96

Working Paper Name: Delaware Valley Outpatient Days in A/R- 6/30/96
Working Paper Reference: 0025-506
Working Paper Type ☒ OLE

Delaware Valley
Outpatient Days in A/R
06/30/96

☒ **Completed**

Completed By: Brian W. Christian **Date:** 09/18/96 05:54:32 PM
Last Modified By: Mark D. Kirstein **Date:** 10/03/96 12:27:56 AM

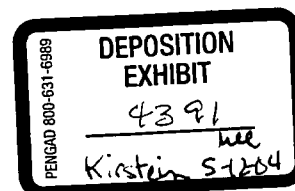
☐ **Reviewed**

Mark D. Kirstein

☐ **Mark for Deletion**

Modification History:

Brian W. Christian



CL 004230

Delaware Valley
Outpatient Days in A/R
06/30/96

	East Falls		Elkins		Bucks	
	BAL @ 06/30/96	BAL @ 06/30/95	BAL @ 06/30/96	BAL @ 06/30/95	BAL @ 06/30/96	BAL @ 06/30/95
Outpatient Revenue per day:						
Total Outpatient Revenue, n	29,256,992	27,172,166	22,832,540	20,306,607	19,153,089	15,064,879
Days in Fiscal Year	366 days	365 days	366 days	365 days	366 days	365 days
Net Revenue per day	79,937	74,444	62,384	55,635	52,331	41,274
Average A/R:						
Beg A/R, net	11,664,172	8,683,830	7,652,967	0	5,705,314	3,498,863
End A/R, net	14,426,662	11,664,172	14,263,440	7,652,967	9,828,374	5,705,314
	26,090,834	20,348,002	21,916,407	7,652,967	15,533,688	9,204,177
Average A/R Balance:	13,045,417	10,174,001	10,958,204	3,826,484	7,766,844	4,602,089
Inpatient Days in A/R	163	137	176	Invalid	148	112

	SCHC		HUH	
	BAL @ 06/30/96	BAL @ 06/30/95	BAL @ 06/30/96	BAL @ 06/30/95
Inpatient Revenue per day:				
Total Inpatient Revenue, net	29,562,451	24,270,882	47,956,699	44,395,012
Days in Fiscal Year	366 days	365 days	366 days	365 days
Net Revenue per day	80,772	66,496	131,029	121,630
			O/P Val	
			(7,987,551)	(6,243,920)
Average A/R:				
Beg A/R, net	8,807,290	6,151,732	0	0
End A/R, net	14,311,040	8,807,290	0	0
	23,118,330	14,959,022	0	0
Average A/R Balance:	11,559,165	7,479,511	0	0
Inpatient Days in A/R	143	112	0	0

CL 004231